

Withholding Tax Worksheet

To compute Missouri withholding for **2006**, use the following worksheet (formula) or the withholding calculator on our web site at **www.dor.mo.gov/tax**. If you need additional assistance in calculating the correct withholding, please call **(573) 751-8750**.

A. Gross taxable income for pay period _____

B. Number of pay periods in a year (See Note 1.) **x** _____

C. Annual income (Multiply Line A by Line B.) = _____

D. Amount of Standard Deduction: Single—\$5,150
Married Spouse Not Working—\$10,300
Married Spouse Working—\$5,150 Head of Household—\$7,550
..... _____

E. Number of Missouri allowances on Form MO W-4 _____

F. Exemption amount (Multiply Line E by 1,200.) (See Note 2.) = _____

G. Federal tax withheld for pay period _____

H. Number of pay periods in a year **x** _____

I. Annual federal tax withheld (Multiply Line G by Line H) = _____
(Limited to \$5,000 for single or married spouse works or \$10,000 for married filing combined/spouse does not work)

J. Taxable income (Line C minus Lines D, F, and I) _____

K. Compute tax based on chart to the right (See Note 3.) _____

L. Divide Line K by Line B to calculate Missouri withholding
for pay period _____

Over	But not Over	Tax Rate	Of Excess Over
\$0	\$1,000	1.5%	
\$1,000	\$2,000	\$15 plus 2%	\$1,000
\$2,000	\$3,000	\$35 plus 2.5%	\$2,000
\$3,000	\$4,000	\$60 plus 3%	\$3,000
\$4,000	\$5,000	\$90 plus 3.5%	\$4,000
\$5,000	\$6,000	\$125 plus 4%	\$5,000
\$6,000	\$7,000	\$165 plus 4.5%	\$6,000
\$7,000	\$8,000	\$210 plus 5%	\$7,000
\$8,000	\$9,000	\$260 plus 5.5%	\$8,000
\$9,000		\$315 plus 6%	\$9,000

See Federal Publication 15 for questions concerning gross taxable income or federal withholding tax.

Note 1: Number of pay periods are determined as follows:

- If paid weekly, enter 52
- If paid monthly, enter 12
- If paid twice a month, enter 24
- If paid every two weeks, enter 26

Note 2: Head of household filers use \$3,500 for the first allowance and then multiply the remaining allowances by \$1,200. Line E has 3 allowances for a head of household filer. Exemption amount on Line F would be \$3,500 + \$2,400 = \$5,900.

Note 3: Example of tax computation for Line K:

Line J (taxable income) = \$1,500
Tax rate for \$1,500 is \$15 plus 2% of excess over \$1,000
 $15 + .02 (\$1,500 - \$1,000) = \$25.00$ (tax on Line J)

OR

$\$1,500 - \$1,000 = \$500$; $\$500 \times .02 = \10.00
 $\$10.00 + \$15 = \$25.00$ (tax on Line J)



Visit www.dor.mo.gov/tax
to access our online withholding tax calculator.



Employees can use the calculator to do tax planning and project future withholdings and changes to their Missouri and/or Federal W-4.

Employers can use the calculator rather than manually looking up withholding tax in tables.

Tax Professionals can use the calculator when testing new tax software or assisting with tax planning (look for the new tax year's version using updated formulas by accessing the software developer's link).